

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 06-2163

IN RE:

VALLEY MEDIA, INC.,
Debtor

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE,
Appellant

APPEAL FROM THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

D.C. Civil No. 05-cv-00179

District Judge: The Honorable Joseph J. Farnan, Jr.

Submitted Under Third Circuit LAR 34.1(a)
January 29, 2007

Before: BARRY, ROTH, Circuit Judges, and DEBEVOISE,¹ District Judge

JUDGMENT

This cause came to be heard on the record from the United States District Court for

¹ The Honorable Dickinson R. Debevoise, Senior District Judge, United States District Court for the District of New Jersey, sitting by designation.

the District of Delaware and was submitted on January 29, 2007.

After consideration of all the contentions raised by appellant, it is

ADJUDGED and ORDERED that order of the District Court be and hereby is affirmed. Costs taxed against appellant. All in accordance with the opinion of the Court.

ATTEST:

/s/ Marcia M. Waldron
Clerk

Dated: February 23, 2007

**Certified as a true copy and issued in lieu
of a formal mandate on March 19, 2007**

Teste: *Marcia M. Waldron*

Clerk, U.S. Court of Appeals for the Third Circuit.